

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, February 28th, 2022 at 6 p.m.

West Fargo Sports Arena 520 32nd Ave W West Fargo, ND

Board Members:

Present: Alex Aughinbaugh, Josh Benson, Scott Haider, Jareb Raan, Sarah Elkins, Kelly Kisell, James Cailao, Kayla Goebel, Ryan Thayer, Brent Kuehne, Kristen Cigelske, Eric Nelson

Absent: Seth Rehm, Kayla Goebel

Others Present:

Executive Director: Jeremy Jorgenson

Hockey Director: Jason Gregoire

Assistant Hockey Director: Zach Feltman

Operations Manager: Shana Wilson

Gaming Director: Jason Campbell

Members Present: None

PROCEEDINGS:

Meeting called to order at 6:00 p.m. by President Alex Aughinbaugh.

Minutes Approval: January 17th, 2022

Aughinbaugh

Benson made a motion to approve the January 17th, 2022 Regular Board Meeting minutes as provided to the board of directors. Motion was seconded by Raan. Approved by all; motion was passed without dissent.

December 2021 Financials & 6 Month Financial Review

Raan

Raan and Benson previously reviewed the financial information for December 2021 as well as the 6-month period from June 2021 to December 2021. Raan shared the current financial position of the WFHA which is trending positively as it has over the past two years. Raan gave a brief synopsis of each gaming site and the relative performance. Each individual gaming site is either closely approaching, has met or has surpassed their initial projected budgets for the financial year at this 6-month mark. This leaves the organization in a strong financial position as a whole. In regards to the budget and remaining hockey expenses there is still a sum reflected in the December financials. A large ice payment was paid in January, which should be reflected in the upcoming financials and will be reviewed at the next board meeting.

Executive Director Updates

Jorgenson

WFHA Office Staff

Jorgenson updated the board on the status of the strategy sessions that have been conducted over the past 4 weeks, with 1 session taking place each week. To date the staff have been able to update individual roles that correlate to a focused accountability chart. Jorgenson has also completed the 6 month/mid-year evaluations based off of initial goals that were created in August. Together the office staff have created a plan for moving forward over the next 6 months. The staff also worked to develop a set of core values for WFHA which feedback was provided on by the board. At this point the staff is working through the one-year strategic plan and continues to have ongoing conversations related to this. As the off season quickly approaches Jorgenson is working closely with the staff to ensure that they take advantage of the time to begin planning and preparing for the next season. He feels that many positives have stemmed from being able to spend time and work together as a team.

WFHA: New Hockey Office

An update was provided on the move of the WFHA Hockey office to its new location. A previous move-out date had been set for March 5th and was shortened to March 1st due to the impending construction on the old building for the new buyer. This coming week the office staff, furniture, technology and equipment will be move to the new location and office staff will be temporarily displaced. Due to these changes and the impact of the move there may be some limited hours or temporary disruptions in technology. Jorgenson reported that the new office location, across the street at the former ND Academy of Dance studio, is looking well. Each office staff will have their own space and will be able to utilize a conference room as well for a variety of purposes. Office furniture that has been ordered is still in transit as there have been some delays in delivery. In the meantime, there are temporary solutions in place for staff to continue working. The new location should be fully functioning by Monday, March 7th.

Annual Membership Survey

The annual membership survey was sent out to families on February 25th. To date there have been 181 responses received with a pending close date of March 15th. Once the survey closes the staff will begin to review data and information that has been received. Communication continues to be sent to membership regarding the opportunity to complete the survey with the hope that a large majority of the members will supply their feedback.

Hockey Operations

Gregoire

Stampede Hockey Academy

Gregoire reported that there have been 125 kids signed up for the summer hockey academy session in June that will be hosted this year at Veterans Memorial Arena. There is the potential for 210 camp attendees during each of the June and July sessions. All levels (Mites, Squirts, Peewees, Bantams, Girls and Goalies) will have offerings for each session. Each level can take up to 30 registrants. Current marketing has taken place within the Stampede organization and at correlating facilities. Gregoire has received several outside inquiries regarding the camp from players outside of WFHA. At the end of March registration will open to those outside of WFHA and more marketing will happen to those target audiences. Gregoire shared with the board that he has had several inquires regarding renting ice at Vets in the summer. The Fargo Freeze will be hosting a camp utilizing some of the available ice time. When possible, we will accommodate those needs as we are able to with our hockey academy schedule.

End of Season Updates

On February 26th & 27th all WFHA teams participated in area Mite Jamborees for the end of their season. Peewee, Bantams and respective Girl's teams have upcoming state tournaments over the course of the next two weeks. WFHA will be hosting the Bantam B1 tournament the weekend of March 11th, 12th & 13th. FM Ambulance will be providing medic services during all of the tournament play at Veteran's Memorial Arena. WFHA staff has been in contact with all of the tournament committees with specific plans set for hospitality and the championship game. There are still open Dibs that can be claimed for members to complete this obligation by working the state tournament.

Raan exited at 6:31 pm

Gaming Operations

Campbell

Campbell shared with the board the final details of the Winter Raffle that took place on February 7th. The raffle was held at Hooligans Bar and Grill. All of the large prizes were awarded to recipients that live within the Fargo-Moorhead metro area so there will be no need to deliver to out of town residents. The WFHA Gun Raffle will be held Friday, April 8th at the Red River Valley Fairgrounds. All vendors are sold out of tickets and members are asked to turn in any remaining tickets that they will not sell so they can be distributed and sold to those seeking them. Unsold tickets can be turned in to Campbell at the WFHA Hockey Office. The night of the raffle several staff and members will be managing the operations with Campbell. The deadline to turn in tickets will be March 22nd.

Campbell shared an update to the Dead Money Open poker tournament held at the M&J Saloon on February 12th, 2022. The event garnered a turnout of 107 entrants which surpassed the initial expectations of 80-90 entrants.

Jorgenson and Campbell provided an update to the board regarding the ongoing work of the updates to the gaming ICM document. The board discussed several options to support Campbell and Jorgenson in this work going forward.

Haider made a motion to reserve and allocate funds up to but not exceeding the amount of \$20,000 and approve the use of those funds for the purpose of seeking professional guidance and making the requisite updates and revisions to the WFHA Gaming Internal Control Manual. Motion was seconded by Kuehne. Approved by all; motion was passed without dissent.

Angels and West Fargo Parks Arena: Path Forward

Aughinbaugh

Kuehne presented an update to the board on recent discussions with the Angels Hockey Association. He shared the preliminary cost estimates and building features that would be utilized for the arena. The functional design would include shared locker rooms, a mezzanine area, Zamboni space but no office space. If we choose not to pursue further engagement the possibility exists for ice rental in the future. Haider shared his appreciation for all of the time and effort that Kuehne has put into this project.

Aughinbaugh recapped the previous meetings that have taken place over the past few months with all involved parties representing West Fargo Park District and West Fargo Schools. The interest remains from both of these entities in working with WFHA on a joint project in their facilities. He outlined future possibilities and some details on preplanning tasks, costs and design options. The future value to all involved is inherently positive.

Benson made a motion to move forward with continued engagement in pursuing the West Fargo Parks Arena Project option. Motion was seconded by Haider. Approved by all; motion was passed without dissent.

WFHA Executive Board: Member Reduction

Aughinbaugh

Aughinbaugh opened discussion for the topic of reducing the WFHA Board size from 13 positions to 11 positions for the upcoming elections with the possibility to review and further reduce the size again in the future. Notification was sent out to the membership 30 days prior to the board meeting with no additional comments or feedback received. For this coming year it is proposed that WFHA eliminate the positions of Director of Membership & Recruiting and Director of Facilities. This would leave open the remaining two board positions of Executive Vice-President and Treasurer that are also up for re-election.

Benson made a motion to approve the proposed changes to the West Fargo Hockey Association bylaws in regards to the reduction of board member positions with the changes to be reflected in an updated version of the bylaw document. Motion was seconded by Cailao. Approved by all; motion was passed without dissent.

Gamesheets Pilot

Aughinbaugh

Aughinbaugh shared a short synopsis of an electronic program, Gamesheets, with the board. Gamesheets is an electronically recorded scorebook that could be utilized for our travel teams and would replace the paper & carbon copy scorebook that is currently employed by all of our teams for their home games. Hockey teams in Minnesota are currently using this program which requires a device to input all of the data for each game. Aughinbaugh is exploring this option and invited Gregoire, Feltman, Wilson and Jorgenson to join a call to learn more about the program. The electronic version eliminates the need for paper copies to be sent, submitted, transported to games and also provides opportunities for tracking game data on teams. Cost runs at \$100 per team for the season plus the initial, additional cost of the iPads. Aughinbaugh will continue to explore more in regards to this electronic option and share the information with the board in the future.

Pixellot

Aughinbaugh

WFHA is currently utilizing LiveBarn as a streaming service for home games at Veterans Memorial Arena. LiveBarn is a subscription-based service that has a current contract with West Fargo Parks. Aughinbaugh shared a secondary option, Pixellot, with the meeting attendees. Pixellot has rinks with their cameras in Grand Forks and Western North Dakota. The service would be free to our members with a one-time cost of \$5,000 - \$10,000 for the cameras and ongoing expenses of an estimated \$3,000 per camera per year that WFHA would be responsible for. With this service opportunities exist for WFHA to control the advertising that is presented on the streaming service. This also allows for businesses to sponsor a camera such as the Red Pepper Cam at the ICON Rink in Grand Forks. Aughinbaugh would like to set up a call and include the office staff to gain further information and share the details with the board at a future meeting

2022-2023 Stampede Jerseys

Jorgenson, Gregoire, Aughinbaugh

Jorgenson shared a timeline of ordering new jerseys for the travel hockey teams if we choose to pursue for the 2022-2023 season. Our current jerseys are from Flow and this would be upgraded to an option from K1. Jorgenson shared a sample of the potential jersey with meeting participants. While the jersey remains lightweight it has a thicker feel which increases the durability of the garment throughout its lifespan and reinforcement in the neck and shoulders. The burn rate, which refers to the fabric's ability to withstand tears, is also considerably higher than the current option. We would continue to choose the sublimated option for jersey production. Jorgenson put out bids for the cost of the jerseys and the sock to two local vendors. The estimates received were for 900 jerseys (450 home and 450 away) along with socks for home and away colors to match the jerseys.

Benson made a motion to allow current travel team players at all levels to keep their jerseys from this current season due to the replacement of the jerseys for the upcoming 2022-2023 season and approve the association to purchase and provide new travel team home & away jerseys with coordinating socks for travel teams subject to the approval of a future design proposal. Motion was seconded by Haider. Approved by all; motion was passed without dissent.

Junior Gold

Gregoire/Aughinbaugh

With the impending exit of 51 Bantam players from the West Fargo Stampede organization and limited positions allotted to players at the high school level hockey teams in West Fargo, Aughinbaugh reviewed the potential for WFHA to provide a Junior Gold team option to members. In order to move forward with this a \$500 deposit would be required by September 30th. Gregoire shared the considerations and planning that would need to be made in order to accommodate the addition of Junior Gold team including coaches, ice time, registration costs, jerseys and player interest. He suggested that it would be possible to put out an interest survey to those who may potentially consider the opportunity to gauge the feasibility of having a team. The trickiest item to navigate is the need for players to commit to the Junior Gold team before high school tryouts take place. With the majority of Junior Gold teams located in the western part of the state a Junior Gold team with Stampede would be completing a lot of travel. Junior Gold is a youth program that is part of USA Hockey with Fargo and Moorhead Hockey organizations hosting teams this year. Conversations throughout the spring will continue around the possibility of offering a Junior Gold team for the 2022-2023 season.

Adjournment

Aughinbaugh

Meeting closed at 8:10 p.m. by President Alex Aughinbaugh

Meeting was adjourned at 9:00 p.m. by President Alex Aughinbaugh.

Board of Directors

Alex Aughinbaugh, President

Josh Benson, Past President

Scott Haider, Executive Vice President

Jareb Raan, Treasurer

Sarah Elkins, Secretary

Kelly Kisell, Director of Hockey Operations

James Cailao, Director of Tournaments

Seth Rehm, Director of Compliance & Safe Sport

Kayla Goebel, Director of Membership & Recruitment

Ryan Thayer, Director of Business Operations

Brent Kuehne, Director of Facilities & Equipment

Kristen Cigelske, Director of Communications & Marketing

Eric Nelson, Director of Fund Raising & Gaming

West Fargo Hockey Association, Inc.
 Statements of Financial Position
 December 31, 2021 and December 31, 2020

	December 31, 2021	December 31, 2020
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 173,620.00	\$ 188,674.00
WSB-Club Account	351,117.08	341,836.57
WSB-Gaming Account	1,415,321.75	673,321.01
WSB-Trust Account	1,220,879.98	260,902.26
WSB-Future Savings Account	157,894.45	157,568.69
FNB-Reserve Savings CC	128.89	128.89
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Total Checking/Savings	3,318,962.15	1,622,431.42
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Accounts Receivable		
Miscellaneous Receivables	0.00	350.00
Advertising Receivable	2,000.00	2,400.00
Dibs Receivable	0.00	3,221.25
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Total Accounts Receivable	2,000.00	5,971.25
	<hr/>	<hr/>
Other Current Assets		
Prepaid Insurance	2,083.50	505.31
Prepaid Payroll/Tax Liabilities	343.77	0.00
Prepaid Rent	0.00	18,200.00
Prepaid Tournament Expenses	72,600.00	101,391.70
Gaming Inventory	3,667.28	3,470.40
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Total Other Current Assets	78,694.55	123,567.41
	<hr/>	<hr/>
Total Current Assets	3,399,656.70	1,751,970.08
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Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	6,724.24
Gaming Equipment	63,400.48	67,325.48
Hockey Equipment	170,071.88	170,071.88
Accumulated Depreciation	(230,023.03)	(214,244.45)
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Total Fixed Assets	10,173.57	29,877.15
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TOTAL ASSETS	<u><u>\$ 3,409,830.27</u></u>	<u><u>\$ 1,781,847.23</u></u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
 AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.
 Statements of Financial Position
 December 31, 2021 and December 31, 2020

	December 31, 2021	December 31, 2020
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 6,144.78	\$ (2,138.00)
Current Portion of LT Debt	0.00	32,592.77
Accrued Gaming Tax	120,342.29	42,580.13
Accrued Wages	35,701.44	22,379.10
Payroll Liabilities	3,890.13	4,711.10
Unearned Revenue - Registration	142,111.02	142,608.78
	308,189.66	242,733.88
Total Current Liabilities		
Long Term Liabilities		
PPP Loan Proceeds	0.00	120,600.00
Less Current Portion of LT Debt	0.00	(32,592.77)
	0.00	88,007.23
Total Long Term Liabilities		
Total Liabilities		
	308,189.66	330,741.11
Net Assets		
Temp Restricted Net Assets	8,442.29	8,442.29
Net Assets Without Restrictions	2,378,346.99	978,313.08
Change in Net Assets Without Restrictions	714,851.33	464,350.75
	3,101,640.61	1,451,106.12
Total Net Assets		
TOTAL LIABILITIES & NET ASSETS		
	\$ 3,409,830.27	\$ 1,781,847.23

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (2,855.61)	\$ (25,068.34)	\$ 0.00
Bingo	20,884.00	152,414.00	16,056.00
Blackjack & Paddlewheel	28,435.50	146,866.50	19,252.50
Daubers	154.00	1,974.02	357.13
Etabs	221,034.50	1,593,212.00	151,075.25
Gun Raffle Income Receipts	31,000.00	65,320.00	13,600.00
Gun Raffle Prizes Exp	(1,290.00)	(1,379.80)	0.00
Other Raffles	0.00	0.00	(9,518.00)
Pull Tabs	26,745.74	165,965.16	27,509.00
Winter/Fall Raffle Prizes Exp	<u>(2,935.15)</u>	<u>(29,519.30)</u>	<u>(1,105.18)</u>
 Total Net Gaming Proceeds	 <u>321,172.98</u>	 <u>2,069,784.24</u>	 <u>217,226.70</u>
 Gaming Expenses - Direct			
Etab Credit	(4,000.00)	(26,000.00)	0.00
Prize Board Prizes	0.00	2,323.06	1,417.21
Bingo Cards	442.20	5,672.10	0.00
Etab Expense	66,427.32	417,435.58	32,247.00
Gaming Licenses & Fees	0.00	(150.00)	0.00
Gaming Tax	45,751.22	237,292.01	25,921.28
Gaming Supplies	3,299.79	6,034.12	9.80
Gun Raffle Advertising	0.00	703.39	0.00
Miscellaneous - Gaming	0.00	0.00	16.09
Payroll Taxes - Gaming	5,594.22	35,095.40	4,040.55
Pull Tabs Expense	(110.80)	6,653.54	2,397.68
Raffle Wheel Tickets	0.00	1,107.12	0.00
Rent - Gaming	8,260.00	50,810.00	9,820.00
Security	0.00	6,772.77	0.00
Wages - Gaming	<u>24,160.56</u>	<u>135,460.84</u>	<u>19,894.95</u>
 Total Gaming Expenses - Direct	 <u>149,824.51</u>	 <u>879,209.93</u>	 <u>95,764.56</u>
 Gaming Expenses - Indirect			
Accounting - Gaming	4,351.37	14,106.37	3,667.50
Background Checks - Gaming	15.00	105.00	0.00
Bank Service Charges - Gaming	(1,060.00)	(113.29)	0.00
Benefit Admin Fees	253.00	253.00	0.00
Copier Lease - Gaming	300.67	762.67	95.72
Depreciation - Gaming	389.13	3,738.61	875.39
Gain/Loss on sale of Assets	0.00	(3,500.00)	0.00
Gaming Mileage	278.74	2,031.50	0.00
Health Insurance - Gaming	1,659.03	11,664.54	1,279.65
Insurance - Gaming	433.09	2,598.54	239.26
Meals and Entertainment	0.00	58.00	0.00

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020
Miscellaneous (Shared) - Gaming	0.00	5.00	1,000.00
Office Rent - Gaming	775.00	4,650.00	0.00
Office Supplies/Postage - Gaming	69.29	1,190.89	376.95
Office Telephone/Data - Gaming	225.00	2,454.09	150.00
Payroll Tax - Manager & Office	1,082.78	8,798.21	1,509.19
Software	1,069.13	1,752.74	0.00
Uniforms - Gaming	0.00	2,643.40	0.00
Wages - Manager & Office	10,769.70	105,719.53	19,649.30
Wages - Vacation, Train, Count	1,336.21	4,075.13	405.00
	<u>21,947.14</u>	<u>162,993.93</u>	<u>29,247.96</u>
Total Gaming Expenses - Indirect			
	<u>21,947.14</u>	<u>162,993.93</u>	<u>29,247.96</u>
Total Gaming Expenses	<u>171,771.65</u>	<u>1,042,203.86</u>	<u>125,012.52</u>
Net Gaming Revenue	<u>149,401.33</u>	<u>1,027,580.38</u>	<u>92,214.18</u>
Program Revenue			
Advertising Income	0.00	5,000.00	0.00
Charitable Donations	687.50	1,873.60	350.00
Contributions/Kickback Income	0.00	270.50	0.00
Dashboards & Wallboards	7,600.00	31,600.00	1,500.00
Dibs Income	446.65	3,179.99	0.00
Fundraising	0.00	0.00	6,150.00
Hockey Camp Registration	0.00	30,600.32	0.00
Interest Income	79.56	159.08	134.36
Pins - Hockey Income	(2,231.00)	(1,862.04)	0.00
Regular Season	53,951.01	142,261.02	112,471.05
Sponsorships	1,500.00	2,500.00	0.00
Winter Classic Tournament	7,200.00	9,250.00	0.00
	<u>69,233.72</u>	<u>224,832.47</u>	<u>120,605.41</u>
Total Program Revenue			
	<u>69,233.72</u>	<u>224,832.47</u>	<u>120,605.41</u>
Program Expenses - Direct			
Advertising - Hockey	956.00	21,806.22	0.00
Apparel Hockey	0.00	3,870.00	928.68
Coaches Travel & Expense	8,592.56	15,108.90	562.86
Coaches - Other	0.00	0.00	809.00
Depreciation - Hockey	542.30	3,577.26	2,153.99
Evaluators	0.00	4,952.28	0.00
Equipment	304.44	9,095.75	210.00
Equipment Repairs	0.00	22.48	0.00
Health Insurance - Hockey	1,526.38	10,484.34	0.00
Hockey Director Travel & Expenses	140.11	140.11	0.00
Ice Time Expense	85,416.25	118,178.75	10,050.00
Membership Promo Items	384.32	9,803.88	0.00
Miscellaneous - Hockey	53.75	1,574.75	60.00

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020
New Jerseys	0.00	10,570.98	0.00
Officials	250.00	9,300.70	160.00
Payroll Taxes - Coaches	2,142.37	3,733.82	2,135.65
Special Event	0.00	527.81	0.00
Staff Development	0.00	300.00	61.00
Supplies - Hockey	0.00	2,311.13	114.00
State Tournament	0.00	0.00	150.00
Tournament Entry Fees	18,820.00	34,586.50	0.00
Training Camp Expenses	0.00	27,315.44	0.00
USA Hockey & NDAHA	2,343.00	9,331.00	0.00
Wages - Coaches	26,782.18	54,886.48	15,612.86
Wages - Hockey Director	7,679.87	45,321.60	7,937.23
Winter Classic Tournament	584.55	1,101.55	0.00
	<u>156,518.08</u>	<u>397,901.73</u>	<u>40,945.27</u>
Total Program Expenses - Direct			
Program Expenses - Indirect			
Bank Service Charges	150.11	357.08	0.00
Benefit Plan Fees	253.00	253.00	0.00
Computer - Hockey	0.00	0.00	48.33
Contributions	0.00	2,000.00	0.00
Copier/Printing- Hockey	324.65	810.60	119.66
Hockey Support Exp - Other	0.00	0.00	4,030.88
Insurance - Hockey	433.09	2,598.59	163.50
Insurance-Workers Comp	0.00	0.00	75.76
Interest Expense	0.00	3.22	0.00
Meeting Expenses	9.28	148.86	0.00
Office Furniture	0.00	784.85	0.00
Office Rent - Hockey	775.00	3,875.00	0.00
Office Supplies/Postage - Hockey	69.29	921.02	7.95
Payroll Taxes - Office Staff	1,363.20	11,403.36	0.00
Professional Fees - Hockey	4,350.00	12,304.00	3,667.50
Software	1,093.37	5,764.31	1,686.77
Sports Engine Processing Fees	873.29	13,477.96	2,868.03
Telephone/Data - Hockey	220.00	2,210.11	150.00
Wages - Business Manager	18,132.14	82,747.83	7,154.67
	<u>28,046.42</u>	<u>139,659.79</u>	<u>19,973.05</u>
Total Program Expenses - Indirect			
Total Program Expenses	<u>184,564.50</u>	<u>537,561.52</u>	<u>60,918.32</u>
Net Program Revenue/Expense	<u>(115,330.78)</u>	<u>(312,729.05)</u>	<u>59,687.09</u>
Change in Net Assets Without Restriction	<u>\$ 34,070.55</u>	<u>\$ 714,851.33</u>	<u>\$ 151,901.27</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

SUPPLEMENTARY INFORMATION

West Fargo Hockey Association, Inc.
 Remaining Budget Analysis
 For the Six Months Ended December 31, 2021

	July '21 - Dec '21	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (25,068.34)	\$ 0.00	\$ 25,068.34
Bingo	152,414.00	275,000.00	122,586.00
Blackjack & Paddlewheel	146,866.50	267,000.00	120,133.50
Daubers	1,974.02	1,700.00	(274.02)
Etabs	1,593,212.00	1,725,000.00	131,788.00
Gun Raffle Receipts	65,320.00	240,000.00	174,680.00
Gun Raffle Prizes	(1,379.80)	(180,600.00)	(179,220.20)
Meat Raffle Receipts	0.00	10,000.00	10,000.00
Meat Raffle Prizes	0.00	(3,500.00)	(3,500.00)
Poker	0.00	3,750.00	3,750.00
Pull Tabs	165,965.16	296,000.00	130,034.84
Raffle Boards - Center Ice	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	0.00	17,500.00	17,500.00
Winter Raffle Receipts	0.00	200,000.00	200,000.00
Winter/Fall Raffle Prizes Exp	<u>(29,519.30)</u>	<u>(52,500.00)</u>	<u>(22,980.70)</u>
 Total Net Gaming Proceeds	 <u>2,069,784.24</u>	 <u>2,804,350.00</u>	 <u>734,565.76</u>
 Gaming Expenses - Direct			
Etab Credit	(26,000.00)	0.00	26,000.00
Prize Board Prizes	2,323.06	0.00	(2,323.06)
Bingo Cards	5,672.10	0.00	(5,672.10)
Etab Expense	417,435.58	399,800.00	(17,635.58)
Gaming Licenses & Fees	(150.00)	1,650.00	1,800.00
Gaming Tax	237,292.01	323,675.75	86,383.74
Gaming Supplies	6,034.12	99,200.00	93,165.88
Gun Raffle Advertising	703.39	1,000.00	296.61
Payroll Taxes - Gaming	35,095.40	79,597.50	44,502.10
Pull Tabs Expense	6,653.54	350.00	(6,303.54)
Raffle Wheel Tickets	1,107.12	0.00	(1,107.12)
Rent - Gaming	50,810.00	102,120.00	51,310.00
Security	6,772.77	19,475.00	12,702.23
Wages - Gaming	<u>135,460.84</u>	<u>260,600.00</u>	<u>125,139.16</u>
 Total Gaming Expenses - Direct	 <u>879,209.93</u>	 <u>1,287,468.25</u>	 <u>408,258.32</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
 AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Six Months Ended December 31, 2021

	July '21 - Dec '21	Budget	Remaining
Gaming Expenses - Indirect			
Benefit Admin Fee	253.00	0.00	(253.00)
Accounting - Gaming	14,106.37	30,000.00	15,893.63
Advertising	0.00	2,500.00	2,500.00
Background Checks - Gaming	105.00	500.00	395.00
Bank Service Charges - Gaming	(113.29)	250.00	363.29
Copier Lease - Gaming	762.67	2,000.00	1,237.33
Depreciation - Gaming	3,738.61	11,000.00	7,261.39
Gain/Loss on Sale of Assets	(3,500.00)	0.00	3,500.00
Gaming Mileage	2,031.50	0.00	(2,031.50)
Health Insurance - Gaming	11,664.54	19,600.00	7,935.46
Insurance - Gaming	2,598.54	7,700.00	5,101.46
Insurance - Workers Comp	0.00	2,000.00	2,000.00
Meals and Entertainment	58.00	0.00	(58.00)
Miscellaneous (Shared) - Gaming	5.00	7,500.00	7,495.00
Office Rent - Gaming	4,650.00	10,000.00	5,350.00
Office Supplies - Computer Hardw	0.00	2,500.00	2,500.00
Office Supplies/Postage - Gamin	1,190.89	6,000.00	4,809.11
Office Telephone/Data - Gaming	2,454.09	2,600.00	145.91
Payroll Tax - Manager & Office	8,798.21	14,300.00	5,501.79
Repairs & Maintenance - Gaming	0.00	3,000.00	3,000.00
Software	1,752.74	2,000.00	247.26
Uniforms - Gaming	2,643.40	10,000.00	7,356.60
Wages - Manager & Office	105,719.53	167,500.00	61,780.47
Wages - Vacation, Train, Count	4,075.13	10,000.00	5,924.87
	<u>162,993.93</u>	<u>310,950.00</u>	<u>147,956.07</u>
Total Gaming Expenses - Indirect	<u>162,993.93</u>	<u>310,950.00</u>	<u>147,956.07</u>
Total Gaming Expenses	<u>1,042,203.86</u>	<u>1,598,418.25</u>	<u>556,214.39</u>
Net Gaming Revenue	<u>1,027,580.38</u>	<u>1,205,931.75</u>	<u>178,351.37</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Six Months Ended December 31, 2021

	July '21 - Dec '21	Budget	Remaining
Program Revenue			
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Advertising Income	5,000.00	0.00	(5,000.00)
Apparel Sales Receipts	0.00	2,000.00	2,000.00
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Charitable Donations	1,873.60	0.00	(1,873.60)
Contributions/Kickback Income	270.50	10,000.00	9,729.50
Dashboards & Wallboards	31,600.00	50,000.00	18,400.00
Dibs Income	3,179.99	5,000.00	1,820.01
Hockey Camp Registration	30,600.32	43,800.00	13,199.68
Ice Time	0.00	7,500.00	7,500.00
Interest Receipts	159.08	150.00	(9.08)
Pins	(1,862.04)	0.00	1,862.04
Sponsorships	2,500.00	10,000.00	7,500.00
State Tournament	0.00	15,000.00	15,000.00
Total Hockey Registration	142,261.02	265,000.00	122,738.98
Winter Classic Tournament	9,250.00	0.00	(9,250.00)
	<u>224,832.47</u>	<u>398,450.00</u>	<u>173,617.53</u>
Total Program Revenue			
Program Expenses - Direct			
Advertising - Hockey	21,806.22	7,500.00	(14,306.22)
Apparel - Hockey	3,870.00	7,500.00	3,630.00
Camp Expenses	27,315.44	0.00	(27,315.44)
Center Ice Celebration Expense	0.00	5,000.00	5,000.00
Coaches Travel & Expense	15,108.90	75,000.00	59,891.10
Coordinators	0.00	5,000.00	5,000.00
Depreciation - Hockey	3,577.26	30,000.00	26,422.74
Equipment	9,095.75	0.00	(9,095.75)
Equipment Repairs	22.48	2,500.00	2,477.52
Evaluators	4,952.28	3,000.00	(1,952.28)
Grow the Game/Back to School	0.00	3,500.00	3,500.00
Health Insurance - Hockey	10,484.34	19,000.00	8,515.66
Ice Time Expense	118,178.75	265,000.00	146,821.25
Membership Promo Items	9,803.88	0.00	(9,803.88)
Miscellaneous - Hockey	1,574.75	1,000.00	(574.75)
New Jerseys	10,570.98	10,000.00	(570.98)
Officials	9,300.70	40,000.00	30,699.30
Officials/Misc-Tournament Hosting	0.00	3,000.00	3,000.00
Participation Gifts	0.00	1,500.00	1,500.00
Payroll Taxes - Hockey	3,733.82	25,000.00	21,266.18
Pins - Hockey Expenses - Tourney	0.00	1,750.00	1,750.00
Registration	0.00	20,000.00	20,000.00

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Six Months Ended December 31, 2021

	July '21 - Dec '21	Budget	Remaining
Special Event	527.81	0.00	(527.81)
Staff Development	300.00	0.00	(300.00)
State Tournament	0.00	5,000.00	5,000.00
Supplies - Hockey	2,311.13	15,000.00	12,688.87
Tournament Entry Fees	34,586.50	105,000.00	70,413.50
Travel Expenses - Hockey Director	140.11	2,500.00	2,359.89
Winter Classic Tournament	1,101.55	0.00	(1,101.55)
USA Hockey & NDAHA	9,331.00	800.00	(8,531.00)
Wages - Coaches	54,886.48	313,960.36	259,073.88
Wages - Hockey Director	45,321.60	86,039.64	40,718.04
	<u>397,901.73</u>	<u>1,053,550.00</u>	<u>655,648.27</u>
 Total Program Expenses - Direct			
 Program Expenses - Indirect			
50% Renovations @ New Office	0.00	3,000.00	3,000.00
Bank Service Charges	357.08	0.00	(357.08)
Benefit Plan Fees	253.00	0.00	(253.00)
Computer - Hockey(Hardware)	0.00	5,000.00	5,000.00
Contributions	2,000.00	0.00	(2,000.00)
Copier/Printing- Hockey	810.60	650.00	(160.60)
Insurance - Hockey	2,598.59	2,500.00	(98.59)
Insurance-Workers Comp	0.00	2,500.00	2,500.00
Interest Expense	3.22	0.00	(3.22)
Meeting Expenses	148.86	4,500.00	4,351.14
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	784.85	0.00	(784.85)
Office Rent - Hockey	3,875.00	10,000.00	6,125.00
Office Supplies/Postage - Hockey	921.02	5,000.00	4,078.98
Payroll Taxes - Office Staff	11,403.36	25,000.00	13,596.64
Professional Fees - Hockey	12,304.00	15,000.00	2,696.00
Software	5,764.31	2,500.00	(3,264.31)
Sports Engine Processing Fees	13,477.96	2,500.00	(10,977.96)
Telephone/Data - Hockey	2,210.11	3,500.00	1,289.89
Wages - Business Manager	82,747.83	0.00	(82,747.83)
	<u>139,659.79</u>	<u>84,150.00</u>	<u>(55,509.79)</u>
 Total Program Expenses - Indirect			
 Total Program Expenses			
	<u>537,561.52</u>	<u>1,137,700.00</u>	<u>600,138.48</u>
 Net Program Revenue/Expense			
	<u>(312,729.05)</u>	<u>(739,250.00)</u>	<u>(426,520.95)</u>
 Change in Net Assets			
	<u>\$ 714,851.33</u>	<u>\$ 466,681.75</u>	<u>\$ (248,169.58)</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.
Summary Schedule of Activities - Blarney Stone
For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 12,754.75	\$ 67,727.00	\$ 10,563.00	\$ 100,000.00	\$ 32,273.00
Pulltabs	<u>2,698.00</u>	<u>13,171.00</u>	<u>3,811.00</u>	<u>21,000.00</u>	<u>7,829.00</u>
Total Net Gaming Proceeds	<u>15,452.75</u>	<u>80,898.00</u>	<u>14,374.00</u>	<u>121,000.00</u>	<u>40,102.00</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(1,100.00)	0.00	0.00	1,100.00
Etab Expense	3,229.52	17,485.85	2,544.97	25,000.00	7,514.15
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Supplies	250.00	250.00	0.00	1,000.00	750.00
Gaming Tax	1,496.63	9,308.67	1,312.10	15,000.00	5,691.33
Payroll Taxes - Gaming	0.00	0.00	0.00	10.00	10.00
Pull Tabs Expense	0.00	1,557.10	18.68	0.00	(1,557.10)
Rent - Gaming	550.00	3,300.00	300.00	6,600.00	3,300.00
Wages-Gaming	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>
Total Gaming Expenses - Direct	<u>5,526.15</u>	<u>30,801.62</u>	<u>4,175.75</u>	<u>47,860.00</u>	<u>17,058.38</u>
Net Gaming Revenue/Expense	<u>\$ 9,926.60</u>	<u>\$ 50,096.38</u>	<u>\$ 10,198.25</u>	<u>\$ 73,140.00</u>	<u>\$ 23,043.62</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Fort Noks

For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ 0.00	\$ (801.00)	\$ 0.00	\$ 0.00
Blackjack & Paddlewheel	5,027.50	29,750.50	1,830.00	60,000.00	30,249.50
Pull Tabs	<u>1,192.30</u>	<u>15,410.30</u>	<u>3,049.00</u>	<u>15,000.00</u>	<u>(410.30)</u>
Total Net Gaming Proceeds	<u>6,219.80</u>	<u>45,160.80</u>	<u>4,078.00</u>	<u>75,000.00</u>	<u>29,839.20</u>
Gaming Expenses - Direct					
Etab Expense	0.00	0.00	154.56	0.00	0.00
Gaming License & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	1,869.11	5,406.46	651.83	8,250.00	2,843.54
Gaming Supplies	923.72	1,115.16	0.00	1,800.00	684.84
Payroll Taxes - Gaming	680.50	4,192.56	398.69	6,875.00	2,682.44
Pull Tabs Expense	(127.45)	518.43	100.00	1,200.00	681.57
Rent - Gaming	475.00	2,850.00	475.00	5,700.00	2,850.00
Security	0.00	804.00	0.00	2,700.00	1,896.00
Wages - Gaming	<u>2,114.53</u>	<u>11,591.70</u>	<u>1,361.83</u>	<u>25,000.00</u>	<u>13,408.30</u>
Total Gaming Expenses - Direct	<u>5,935.41</u>	<u>26,478.31</u>	<u>3,141.91</u>	<u>51,675.00</u>	<u>25,196.69</u>
Net Gaming Revenue/Expense	<u>\$ 284.39</u>	<u>\$ 18,682.49</u>	<u>\$ 936.09</u>	<u>\$ 23,325.00</u>	<u>\$ 4,642.51</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Happy Trails

For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 5,342.25	\$ 35,318.75	\$ 0.00	\$ 45,000.00	\$ 9,681.25
Pull Tabs	<u>713.00</u>	<u>6,269.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>3,731.00</u>
Total Net Gaming Proceeds	<u>6,055.25</u>	<u>41,587.75</u>	<u>0.00</u>	<u>55,000.00</u>	<u>13,412.25</u>
Gaming Expenses - Direct					
Etab Credit	(4,000.00)	(4,440.00)	0.00	0.00	4,440.00
Etab Expense	1,062.85	9,630.31	0.00	4,000.00	(5,630.31)
Gaming Licenses & Fees	0.00	0.00	0.00	300.00	300.00
Gaming Tax	329.92	4,511.18	0.00	6,050.00	1,538.82
Gaming Supplies	0.00	0.00	0.00	100.00	100.00
Pull Tabs Expense	101.92	653.24	0.00	900.00	246.76
Rent - Gaming	<u>500.00</u>	<u>3,000.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>(1,500.00)</u>
Total Gaming Expenses - Direct	<u>(2,005.31)</u>	<u>13,354.73</u>	<u>0.00</u>	<u>12,850.00</u>	<u>(504.73)</u>
Net Gaming Revenue/Expense	<u>\$ 8,060.56</u>	<u>\$ 28,233.02</u>	<u>\$ 0.00</u>	<u>\$ 42,150.00</u>	<u>\$ 13,916.98</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Hooligans

For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ (2,500.00)	\$ (1,657.00)	\$ 0.00	\$ 2,500.00
Blackjack & Paddlewheel	3,860.00	22,422.00	4,601.50	55,000.00	32,578.00
Etabs	39,317.75	243,260.00	30,355.25	320,000.00	76,740.00
Pull Tabs	2,387.75	20,865.75	8,983.00	55,000.00	34,134.25
Winter/Fall Raffle Receipts	0.00	0.00	0.00	200,000.00	200,000.00
Winter Raffle Prizes Exp	<u>(2,935.15)</u>	<u>(28,969.30)</u>	<u>0.00</u>	<u>(52,500.00)</u>	<u>(23,530.70)</u>
 Total Net Gaming Proceeds	 <u>42,630.35</u>	 <u>255,078.45</u>	 <u>42,282.75</u>	 <u>577,500.00</u>	 <u>322,421.55</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(2,900.00)	0.00	0.00	2,900.00
Etab Expense	11,515.32	58,200.79	5,733.90	82,000.00	23,799.21
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	7,098.97	33,414.17	4,870.39	55,000.00	21,585.83
Gaming Supplies	83.08	83.08	1.75	2,500.00	2,416.92
Payroll Taxes - Gaming	869.06	5,358.57	586.29	13,000.00	7,641.43
Pull Tabs Expense	54.95	960.27	(10.00)	7,500.00	6,539.73
Raffle Wheel Tickets	0.00	1,107.12	0.00	0.00	(1,107.12)
Rent	1,025.00	6,150.00	975.00	12,300.00	6,150.00
Security	0.00	1,152.40	0.00	3,000.00	1,847.60
Wages-Gaming	<u>2,529.87</u>	<u>14,194.07</u>	<u>2,876.41</u>	<u>28,000.00</u>	<u>13,805.93</u>
 Total Gaming Expenses - Direct	 <u>23,176.25</u>	 <u>117,720.47</u>	 <u>15,033.74</u>	 <u>203,450.00</u>	 <u>85,729.53</u>
 Net Gaming Revenue/Expense	 <u>\$ 19,454.10</u>	 <u>\$ 137,357.98</u>	 <u>\$ 27,249.01</u>	 <u>\$ 374,050.00</u>	 <u>\$ 236,692.02</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.
Summary Schedule of Activities - Kindred Spirits Lounge
For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ 0.00	\$ (297.00)	\$ 0.00	\$ 0.00
Blackjack & Paddlewheel	0.00	3,982.00	(286.00)	8,000.00	4,018.00
Etabs	0.00	35,605.25	12,235.50	70,000.00	34,394.75
Pull Tabs	0.00	(294.00)	1,964.00	10,000.00	10,294.00
Total Net Gaming Proceeds	<u>0.00</u>	<u>39,293.25</u>	<u>13,616.50</u>	<u>88,000.00</u>	<u>48,706.75</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(1,540.00)	0.00	0.00	1,540.00
Etab Expense	0.00	13,521.70	2,201.19	16,800.00	3,278.30
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	0.00	5,063.83	853.59	9,680.00	4,616.17
Gaming Supplies	0.00	0.00	0.00	1,700.00	1,700.00
Payroll Taxes - Gaming	0.00	456.42	185.63	2,337.50	1,881.08
Pull Tabs Expense	0.00	123.57	(76.00)	350.00	226.43
Rent - Gaming	0.00	1,250.00	500.00	7,500.00	6,250.00
Security	0.00	260.37	0.00	1,475.00	1,214.63
Wages - Gaming	0.00	1,149.31	486.64	8,500.00	7,350.69
Total Gaming Expenses - Direct	<u>0.00</u>	<u>20,285.20</u>	<u>4,151.05</u>	<u>48,492.50</u>	<u>28,207.30</u>
Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 19,008.05</u>	<u>\$ 9,465.45</u>	<u>\$ 39,507.50</u>	<u>\$ 20,499.45</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - M J Saloon

For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 15,687.00	\$ 109,712.00	\$ 20,146.00	\$ 180,000.00	\$ 70,288.00
Blackjack & Paddlewheel	3,759.00	15,967.00	2,314.00	30,000.00	14,033.00
Daubers	154.00	1,974.02	357.13	1,700.00	(274.02)
Etabs	34,593.50	342,924.75	26,702.75	370,000.00	27,075.25
Poker	0.00	0.00	0.00	3,750.00	3,750.00
Pull tabs	<u>5,532.25</u>	<u>29,217.25</u>	<u>2,629.00</u>	<u>50,000.00</u>	<u>20,782.75</u>
Total Net Gaming Proceeds	<u>59,725.75</u>	<u>499,795.02</u>	<u>52,148.88</u>	<u>635,450.00</u>	<u>135,654.98</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(5,000.00)	0.00	0.00	5,000.00
Bingo Cards	442.20	5,344.10	0.00	9,000.00	3,655.90
Etab Expense	13,743.43	93,868.23	4,668.85	76,000.00	(17,868.23)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	7,857.63	58,159.63	7,509.60	69,899.50	11,739.87
Gaming Supplies	735.45	3,127.91	3.50	2,500.00	(627.91)
Miscellaneous - Gaming	0.00	0.00	16.09	0.00	0.00
Payroll Taxes - Gaming	1,471.82	9,754.28	1,263.22	31,625.00	21,870.72
Pull Tabs Expense	51.21	1,459.98	1,357.15	31,000.00	29,540.02
Rent - Gaming	2,135.00	12,810.00	4,270.00	25,620.00	12,810.00
Security	0.00	1,286.40	0.00	3,000.00	1,713.60
Wages - Gaming	<u>10,701.92</u>	<u>62,986.32</u>	<u>8,923.09</u>	<u>115,000.00</u>	<u>52,013.68</u>
Total Gaming Expenses - Direct	<u>37,138.66</u>	<u>243,796.85</u>	<u>28,011.50</u>	<u>363,794.50</u>	<u>119,997.65</u>
Net Gaming Revenue/Expense	<u>\$ 22,587.09</u>	<u>\$ 255,998.17</u>	<u>\$ 24,137.38</u>	<u>\$ 271,655.50</u>	<u>\$ 15,657.33</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Pub West

For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 529.00	\$ (1,819.00)	\$ 1,580.00	\$ 0.00	\$ 1,819.00
Blackjack & Paddlewheel	6,374.00	25,099.00	4,142.00	50,000.00	24,901.00
Etabs	32,049.50	244,324.50	23,756.75	250,000.00	5,675.50
Hunting Raffle Proceeds	0.00	0.00	0.00	10,000.00	10,000.00
Hunting Raffle Prizes	0.00	0.00	0.00	(3,500.00)	(3,500.00)
Pull Tabs	3,704.75	21,575.25	4,253.00	45,000.00	23,424.75
Winter Raffle Prizes Exp	<u>0.00</u>	<u>(550.00)</u>	<u>(1,105.18)</u>	<u>0.00</u>	<u>550.00</u>
 Total Net Gaming Proceeds	 <u>42,657.25</u>	 <u>288,629.75</u>	 <u>32,626.57</u>	 <u>351,500.00</u>	 <u>62,870.25</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(3,300.00)	0.00	0.00	3,300.00
Bingo Cards	0.00	193.00	0.00	0.00	(193.00)
Etab Expense	11,489.49	64,767.12	5,418.11	65,000.00	232.88
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	7,986.95	33,816.25	4,171.08	61,050.00	27,233.75
Gaming Supplies	97.62	108.36	1.40	1,000.00	891.64
Payroll Taxes - Gaming	786.87	4,146.59	585.65	8,250.00	4,103.41
Pull Tabs Expense	85.50	776.38	514.03	14,000.00	13,223.62
Rent - Gaming	1,325.00	7,950.00	1,325.00	15,900.00	7,950.00
Security	0.00	1,152.40	0.00	3,000.00	1,847.60
Wages - Gaming	<u>2,526.17</u>	<u>12,303.31</u>	<u>2,169.20</u>	<u>30,000.00</u>	<u>17,696.69</u>
 Total Gaming Expenses - Direct	 <u>24,297.60</u>	 <u>121,913.41</u>	 <u>14,184.47</u>	 <u>198,350.00</u>	 <u>76,436.59</u>
 Net Gaming Revenue/Expense	 <u>\$ 18,359.65</u>	 <u>\$ 166,716.34</u>	 <u>\$ 18,442.10</u>	 <u>\$ 153,150.00</u>	 <u>\$ (13,566.34)</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.
 Summary Schedule of Activities - Red River Valley Fairgrounds
 For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 31,000.00	\$ 65,320.00	\$ 0.00	\$ 240,000.00	\$ 174,680.00
Gun Raffle Prizes	0.00	(89.80)	0.00	(180,600.00)	(180,510.20)
Raffle Boards - Center Ice	0.00	0.00	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	0.00	0.00	0.00	17,500.00	17,500.00
	<u>31,000.00</u>	<u>65,230.20</u>	<u>0.00</u>	<u>81,900.00</u>	<u>16,669.80</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	0.00	0.00	0.00	5,906.25	5,906.25
Gun Raffle Advertising	0.00	703.39	0.00	1,000.00	296.61
	<u>0.00</u>	<u>703.39</u>	<u>0.00</u>	<u>7,056.25</u>	<u>6,352.86</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 31,000.00</u>	<u>\$ 64,526.81</u>	<u>\$ 0.00</u>	<u>\$ 74,843.75</u>	<u>\$ 10,316.94</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
 AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Rookies

For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ 0.00	\$ (941.00)	\$ 0.00	\$ 0.00
Blackjack & Paddlewheel	7,405.00	42,738.00	4,442.00	50,000.00	7,262.00
Etabs	64,116.75	381,792.50	28,931.25	370,000.00	(11,792.50)
Pull Tabs	5,447.57	33,418.99	1,840.00	55,000.00	21,581.01
Other Raffles	<u>0.00</u>	<u>0.00</u>	<u>(6,470.00)</u>	<u>0.00</u>	<u>0.00</u>
 Total Net Gaming Proceeds	 <u>76,969.32</u>	 <u>457,949.49</u>	 <u>27,802.25</u>	 <u>475,000.00</u>	 <u>17,050.51</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(5,080.00)	0.00	0.00	5,080.00
Etab Expense	14,618.22	97,481.22	6,690.33	76,000.00	(21,481.22)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	10,472.72	53,478.57	4,303.28	55,000.00	1,521.43
Gaming Supplies	1,126.84	1,266.53	2.45	1,000.00	(266.53)
Payroll Taxes - Gaming	1,102.18	6,866.57	570.89	12,000.00	5,133.43
Pull Tabs Expense	58.82	627.29	178.85	19,000.00	18,372.71
Rent - Gaming	1,225.00	7,350.00	1,000.00	14,700.00	7,350.00
Security	0.00	1,273.00	0.00	4,150.00	2,877.00
Wages - Gaming	<u>3,444.02</u>	<u>18,201.36</u>	<u>1,929.51</u>	<u>34,000.00</u>	<u>15,798.64</u>
 Total Gaming Expenses - Direct	 <u>32,047.80</u>	 <u>181,464.54</u>	 <u>14,675.31</u>	 <u>216,000.00</u>	 <u>34,535.46</u>
 Net Gaming Revenue/Expense	 <u>\$ 44,921.52</u>	 <u>\$ 276,484.95</u>	 <u>\$ 13,126.94</u>	 <u>\$ 259,000.00</u>	 <u>\$ (17,484.95)</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Traditions

For the One and Six Months Ended December 31, 2021 and Month Ended December 31, 2020

	December 2021	July '21 - Dec '21	December 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ (2,855.61)	\$ (25,068.34)	\$ 0.00	\$ 0.00	\$ 25,068.34
Bingo	4,668.00	47,021.00	(1,974.00)	95,000.00	47,979.00
Blackjack & Paddlewheel	2,010.00	6,908.00	2,209.00	14,000.00	7,092.00
Etabs	32,860.00	242,259.25	18,530.75	200,000.00	(42,259.25)
Gun Raffle Income Receipts	0.00	0.00	13,600.00	0.00	0.00
Gun Raffle Prizes Exp	(1,290.00)	(1,290.00)	0.00	0.00	1,290.00
Other Raffles	0.00	0.00	(3,048.00)	0.00	0.00
Pull Tabs	<u>5,070.12</u>	<u>26,331.62</u>	<u>980.00</u>	<u>35,000.00</u>	<u>8,668.38</u>
 Total Net Gaming Proceeds	 <u>40,462.51</u>	 <u>296,161.53</u>	 <u>30,297.75</u>	 <u>344,000.00</u>	 <u>47,838.47</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(2,640.00)	0.00	0.00	2,640.00
Prize Board Prizes	0.00	2,323.06	1,417.21	0.00	(2,323.06)
Bingo Cards	0.00	135.00	0.00	0.00	(135.00)
Etab Expense	10,768.49	62,480.36	4,835.09	55,000.00	(7,480.36)
Gaming Tax	8,639.29	34,133.25	2,249.41	37,840.00	3,706.75
Gaming Licenses & Fees	0.00	(150.00)	0.00	150.00	300.00
Gaming Supplies	83.08	83.08	0.70	1,500.00	1,416.92
Payroll Taxes - Gaming	683.79	4,320.41	450.18	5,500.00	1,179.59
Pull Tabs Expense	(335.75)	(22.72)	314.97	3,500.00	3,522.72
Rent - Gaming	1,025.00	6,150.00	975.00	12,300.00	6,150.00
Security	0.00	844.20	0.00	2,150.00	1,305.80
Wages-Gaming	<u>2,844.05</u>	<u>15,034.77</u>	<u>2,148.27</u>	<u>20,000.00</u>	<u>4,965.23</u>
 Total Gaming Expenses - Direct	 <u>23,707.95</u>	 <u>122,691.41</u>	 <u>12,390.83</u>	 <u>137,940.00</u>	 <u>15,248.59</u>
 Net Gaming Revenue/Expense	 <u>\$ 16,754.56</u>	 <u>\$ 173,470.12</u>	 <u>\$ 17,906.92</u>	 <u>\$ 206,060.00</u>	 <u>\$ 32,589.88</u>

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AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.